

EXHIBIT B

Kinealy Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

----- X
:
In re: : Chapter 11
:
EEG GLIDER INC.,¹ : Case No. 20-11835 (JTD)
:
Debtor. :
:
----- X

**DECLARATION OF PAUL KINEALY IN
SUPPORT OF PLAN ADMINISTRATOR'S NINTH
OMNIBUS OBJECTION TO CLAIMS (NON-SUBSTANTIVE)**

Pursuant to 28 U.S.C. § 1746, I, Paul Kinealy, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge and belief:

1. I am a Senior Director with Alvarez & Marsal North America, LLC ("**A&M**" or the "**Plan Administrator**"), a restructuring advisory services firm that has been retained by the Debtors to serve as its financial advisor in the Chapter 11 Cases and is now acting as Plan Administrator. As a result of this work, I am generally familiar with the Debtors' day-to-day business operations and affairs, the Books and Records, and the Debtors' chapter 11 efforts.

2. I submit this declaration (this "**Declaration**") in support of the *Plan Administrator's Ninth Omnibus Objection to Claims (Non-Substantive)* (the "**Objection**").²

¹ The last four digits of the Debtor's federal tax identification number are 7800 and the Debtor's address is 655 15th Street, NW, Suite 600, Washington, DC 20005. The chapter 11 cases of the following affiliates of the Debtor were closed effective as of June 9, 2021: EEG I LLC (f/k/a Airline Media Productions, Inc.) (2314), Emerging Markets Communications, LLC (0735), Entertainment in Motion, LLC (f/k/a Entertainment in Motion, Inc.) (3908), EEG 2 LLC (f/k/a Global Eagle Entertainment Operations Solutions, Inc.) (3375), Global Eagle Services, LLC (7899), Global Eagle Telecom Licensing Subsidiary LLC (2547), IFE Services (USA), LLC (f/k/a IFE Services (USA), Inc. (2120), Inflight Productions USA, LLC (f/k/a Inflight Productions USA Inc. (8493), EEG 3 LLC (f/k/a Maritime Telecommunications Network, Inc. (9974), MTN Government Services (6069), MTN International, LLC (f/k/a MTN International, Inc.) (8559), MTN License LLC (f/k/a MTN License Corp.) (0314), N44HQ, LLC (0570), EEG 4 LLC (f/k/a Post Modern Edit, Inc.) (6256), Row 44, LLC (f/k/a Row 44, Inc.) (2959), and The Lab Aero, LLC (f/k/a The Lab Aero, Inc.) (9831). See Chapter 11 Case No. 20-11835 (JTD), Docket No. 1018.

² All capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Objection.

3. I have reviewed the Objection and am directly, or by and through other personnel or representatives of the Plan Administrator and the Debtors, reasonably familiar with the information contained therein, the Proposed Order, and the schedule attached to the Proposed Order. I am authorized to execute this Declaration on behalf of the Debtors.

4. In preparing this Declaration, I reviewed the Claims Register maintained by Prime Clerk, which contains the record of all parties that filed Proofs of Claim in connection with the Chapter 11 Cases. Additionally, I or other employees of A&M working under my supervision reviewed each of the Proofs of Claim that is the subject of the Objection.

5. Except as otherwise indicated, all facts set forth in this Declaration are based on my personal knowledge of the Debtors' operations and finances, my review of the Proofs of Claim and Claims Register, information received from other members of A&M, the Debtors, or the Debtors' other advisors, or upon my experience and knowledge of the Claims reconciliation process in the Chapter 11 Cases. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If called upon to testify, I would testify competently to the facts set forth herein.

A. Amended Claims

6. I, along with other employees of A&M, reviewed each of the Amended Claims listed on Schedule 1 to the Proposed Order to determine the bases upon which liability was asserted against the Debtors. This process included a review of each of the Proofs of Claim filed and any supporting documentation for each Amended Claim.

7. The Amended Claims were reviewed to confirm that each Claim has been amended and superseded by at least one subsequently filed corresponding Claim. Moreover, each remaining Claim filed after an Amended Claim checked the box on the Claim form indicating that the surviving Claim amended a previously filed Proof of Claim. Based on the foregoing, I believe that the Amended Claims should be disallowed and expunged in their entirety.

Executed on July 27, 2021

/s/ Paul Kinealy

Paul Kinealy

Senior Director

Alvarez & Marsal North America, LLC